



Issue Date	March 26, 2003
Audit Case Number	2003-CH-1013

TO: Patricia Knight, Acting Director of Troubled Agency Recovery Center,  
Cleveland Field Office

FROM:   
Heath Wolfe, Regional Inspector General for Audit, Region V

SUBJECT: Coshocton Metropolitan Housing Authority  
Public Housing Drug Elimination Program  
Coshocton, Ohio

### **INTRODUCTION**

We completed an audit of the Coshocton Metropolitan Housing Authority's Public Housing Drug Elimination Program for Fiscal Year 1998. The review of the Housing Authority's Drug Elimination Program was conducted as part of a comprehensive review of the Authority. The comprehensive review was performed based upon a request from HUD's Columbus Field Office Coordinator of Public Housing Program Center.

The objectives of the audit were to: (1) determine whether the Housing Authority had adequate management controls for safeguarding cash, other monetary assets, and inventory; and (2) review for indicators of possible waste, loss, and misuse of cash, other monetary assets, and inventory.

The audit identified that the Housing Authority: (1) drew down \$15,284 of Public Housing Drug Elimination Program Grant funds in excess of actual Program expenses; (2) used \$5,760 in Program funds to pay two resident security guards who had criminal histories, had no previous experience providing security services, and did not receive any security services training; and (3) failed to monitor and evaluate the Program's activities to ensure that they achieved their intended objectives. Our report contains four recommendations to address the issues identified in this audit.

In conducting the audit, we reviewed the Housing Authority's policies and procedures for the period January 1999 to April 2002. We also reviewed and evaluated the Authority's: management controls over the Drug Elimination Program Grant; reliability of computer-

processed data; general ledgers; and its Independent Auditor's Report for July 1, 2000 to June 30, 2001. In addition, we reviewed the Authority's records, HUD's records, the Resident Council's meeting minutes, bank statements, cancelled checks, HUD's Notice of Funding Availability and Grant Agreement for the Fiscal Year 1998 Public Housing Drug Elimination Program Grant, 24 CFR Parts 85 and 761, and Office of Management and Budget Circular A-87.

We interviewed the Authority's staff regarding the Drug Elimination Program. Our audit covered the period January 1999 to April 2002. This period was adjusted as necessary. We performed our on-site audit work between March 2001 and May 2002. We conducted the audit in accordance with Generally Accepted Government Auditing Standards.

In accordance with HUD Handbook 2000.06 REV-3, within 60 days please provide us, for each recommendation without a management decision, a status report on: (1) the corrective action taken; (2) the proposed corrective action and the date to be completed; or (3) why action is considered unnecessary. Additional status reports are required at 90 days and 120 days after report issuance for any recommendation without a management decision. Also, please furnish us copies of any correspondence or directives issued because of the audit.

Should you or your staff have any questions, please have them contact Ronald Farrell, Senior Auditor, at (614) 469-5737 extension 8279 or me at (312) 353-7832.

### **SUMMARY**

The Coshocton Metropolitan Housing Authority did not follow Federal requirements regarding its Public Housing Drug Elimination Program. Specifically, the Authority:

- Drew down \$15,284 of Public Housing Drug Elimination Program funds in excess of actual Program expenses;
- Used \$5,760 in Drug Elimination Program funds to pay two resident security guards who had criminal histories, had no previous experience providing security services, and did not receive any security services training; and
- Failed to monitor and evaluate the Program's activities to ensure that they achieved their intended objectives.

### **BACKGROUND**

The Anti-Drug Abuse Act of 1988, as amended by Section 581 of the National Affordable Housing Act of 1990 and Section 161 of the Housing and Community Development Act of 1992, authorized HUD's Secretary to provide grants to public housing authorities. The purpose of the grants is to encourage public housing authorities to develop a plan that includes initiatives that can be sustained over a period of several years for addressing and/or eliminating drug-related crime and problems associated with it in and around the premises of Federally assisted low-income housing.

The Public Housing Drug Elimination Program Grant Agreement for Fiscal Year 1998, between the Housing Authority and HUD, for \$50,000 was signed on June 2, 1999. As of February 8, 2001, the Authority expended the funds for the Fiscal Year 1998 Grant.

The Coshocton Metropolitan Housing Authority was established under Section 3735.27 of the Ohio Revised Code. The Authority contracts with HUD to provide low and moderate-income persons with safe and sanitary housing through rent subsidies. A five member Board of Commissioners governs the Authority. The Chairman of the Board is R. Dale Smith. During the audit, the Authority's former Executive Director, Edward Ross, resigned effective June 1, 2001. The Authority's current Executive Director is Gregory Darr. The Authority's books and records are located at 823 Magnolia Street, Coshocton, Ohio.

## **FINDING**

### **The Authority Lacked Sufficient Controls Over Its Drug Elimination Program**

The Coshocton Metropolitan Housing Authority did not follow Federal requirements regarding its Public Housing Drug Elimination Program. Specifically, the Authority: (1) drew down \$15,284 of Public Housing Drug Elimination Program funds in excess of actual Program expenses; (2) used \$5,760 in Drug Elimination Program funds to pay two resident security guards who had criminal histories, had no previous experience providing security services, and did not receive any security services training; and (3) failed to monitor and evaluate the Program's activities to ensure that they achieved their intended objectives. The Authority lacked procedures and controls that ensure Program funds were used according to Federal requirements. As a result, Public Housing Drug Elimination Program funds were not used efficiently and effectively. Additionally, HUD and the Authority lack assurance the Program's activities benefited the Authority's residents and the surrounding community.

### **Federal Requirements**

Article V of the 1998 Public Housing Drug Elimination Program Grant Agreement, between the Coshocton Metropolitan Housing Authority and HUD, requires the Authority to minimize the time elapsed between the transfer of funds from HUD and the disbursement of funds. Grant funds should be disbursed within seven calendar days after receipt of funds. Article II of the Grant Agreement requires the Authority to follow all applicable laws, regulations, executive orders, and Office of Management and Budget Circulars.

24 CFR Part 85.22(b) requires that State, local, and Indian tribal governments follow Office of Management and Budget Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments. 24 CFR Part 85.3 defines a local government to include any public housing agency.

Office of Management and Budget Circular A-87, Attachment A, paragraph (2)(a)(1), states governmental units are responsible for the efficient and effective administration of Federal awards through the application of sound management practices.

The Fiscal Year 1998 Notice of Funding Availability for the Public Housing Drug Elimination Program permitted housing authorities to hire qualified residents as security guards.

24 CFR Part 761.23(c)(2) requires grantees to have a fully operational system for monitoring and evaluating Public Housing Drug Elimination Program funded activities. The monitoring and evaluation system should collect quantitative evidence of the number of persons and units served, types of services provided, and the impact of such services on the persons served. The system should also collect quantitative and qualitative evidence of the impact of grant-funded activities on the public housing or other housing, the community, and the surrounding neighborhood.

### **The Authority's Request For Grant Funds Exceeded Program Expenditures**

Contrary to the 1998 Public Housing Drug Elimination Program Grant Agreement, the Authority drew down Grant funds in excess of actual Program expenses. The Grant Agreement required the Authority to disburse Grant funds within seven calendar days after receipt of Grant funds. However, this was not done.

The Authority received a \$50,000 Public Housing Drug Elimination Program Grant from HUD effective June 2, 1999. Grant funds were to pay for resident security patrols, supplemental police services, and transportation costs for youth activities. As of February 8, 2001, the Authority had drawn down all of the Grant funds. However, the Authority incurred only \$34,716 in Program expenses as of October 2, 2001. Therefore, the Authority drew down \$15,284 (\$50,000 less \$34,716) of Grant funds in excess of actual Program expenses. As of January 16, 2003, the Authority's Executive Director said the excess funds were in the Authority's bank account for the Drug Elimination Program.

The Authority's former Executive Director said the Authority requested the Public Housing Drug Elimination Program funds in advance because HUD took up to three weeks to approve drawdowns. However, the Housing Authority's records show the Authority received all of its drawdowns from HUD within one day from the date requested. Additionally, over eight months passed since the final drawdown without expenditures being made from the requested funds.

### **The Authority Improperly Used Grant Funds To Pay Resident Security Guards**

Contrary to Office of Management and Budget Circular A-87 and the Fiscal Year 1998 Notice of Funding Availability, the Authority used Public Housing Drug Elimination Program Grant funds to pay two resident security guards who had criminal histories and had no qualifications to perform security services. Circular A-87 required the Authority to use sound management practices in the administration of Federal awards. The Notice of Funding Availability permitted the Authority to hire qualified residents as security guards.

The Authority used Public Housing Drug Elimination Program funds to pay two, unarmed residents with criminal histories to perform security patrols of the Authority's Public Housing projects. The patrols started in November 2000. The two residents lacked any prior security

patrol experience and the Authority did not provide any security training to the residents as of October 2, 2001. Therefore, the residents were not qualified to provide security services.

The Authority did not exercise sound management practices when it hired the two residents. One resident had a criminal history that included convictions for breaking and entering, and two counts of grand theft in 1992. The other resident had an extensive criminal history occurring between 1982 and 1992. The criminal history included the following convictions: domestic violence; petty theft; criminal damage to property; criminal trespassing; misdemeanor and felony counts of assault; two counts of grand theft; and one count of breaking and entering.

The Authority lacked documentation to show any mitigating factors in the two residents' criminal histories. The residents also did not attend any counseling to demonstrate their rehabilitation. As of October 2, 2001, the Authority paid the two resident security guards \$5,760 in Grant funds.

The Authority's former Executive Director said he delegated the hiring of the resident security guards to the Authority's Resident Council. He said he did not see any problem with the fact that the two residents had criminal histories. However, in their position as security guards, the two residents had keys to the Authority's Office and/or residents' units that provided them the opportunity for improper activity.

A member of the Authority's Resident Council who participated in the hiring of the security guards said the Council did not conduct a background check of the two residents to determine whether they had criminal histories. She said the Council did not inquire if the residents had any previous experience in providing security services to determine their qualifications. Instead, the Resident Council selected the two residents based upon their performance during the interviews.

### **The Authority Did Not Monitor And Evaluate The Program**

Contrary to HUD's regulation, the Authority did not monitor and evaluate its Public Housing Drug Elimination Program activities to ensure that they achieved their intended objectives. HUD's regulation required the Authority to have a fully operational system for monitoring and evaluating Program funded activities.

As previously mentioned, the Authority used Public Housing Drug Elimination Program funds to pay two residents to perform security patrols of the Authority's Public Housing projects. The intent of the security patrols was to reduce criminal activity in and around the Authority's projects. However, the Authority did not require the two residents to maintain activity reports in order to monitor and evaluate the effectiveness of the patrols.

The Housing Authority also used over \$24,000 in Drug Elimination Program funds to purchase a bus and to provide supportive services to youths residing in the Authority's Public Housing units. The intent of the transportation services was to provide youths with access to activities, such as sporting events. Supportive services included counseling, tutoring, and field trips to

museums. The Authority did not maintain documentation to show the number of youths that received the services.

The Authority's former Executive Director said he did not understand how to develop a monitoring and evaluation system for the Drug Elimination Program. The former Director did not contact HUD for assistance in developing a system. Without a system to monitor and evaluate the patrol and transportation services, HUD and the Housing Authority lack assurance that the services benefited the Authority's residents and the surrounding community.

### **AUDITEE COMMENTS**

We presented our draft audit memorandum report to the Housing Authority's Executive Director and HUD's staff during the audit. The Authority's Executive Director provided comments on the draft memorandum report on February 11, 2003.

We held an exit conference with the Authority's Executive Director on February 20, 2003. We included the Executive Director's comments in Appendix B of this report. We provided a copy of this audit memorandum report to the Authority's Executive Director and its Chairman of the Board of Commissioners.

[Excerpts paraphrased from the comments provided by the Housing Authority's Executive Director on our draft audit memorandum report follows. Appendix B, pages 13 to 15, contains the complete text of the comments for this finding.]

The reimbursement of requested funds from non-Federal funding is not possible. The Authority presently receives only Federal funding. The Authority requests a partnership with HUD officials to establish an alternative plan.

The Housing Authority is working closely with HUD's staff in Cleveland and the Program's local partners to revitalize the Program and extend the funding for an additional year. Additionally, the Authority implemented procedures and controls to administer all HUD funding.

The Authority is presently performing an internal review to determine the appropriate expenses for the Program. At this time, the Authority supports that \$15,284 was drawn down in excess of Program expenses by the Authority's previous administration.

The Authority terminated the employment of the individuals hired as Resident Security Guards. The termination came after careful review and it was decided that the Authority did not want to spend additional funds in a controversial dilemma. However, the Authority's current believes the residents hired provided adequate and proper service as designed by their employment. It should be understood that neither individual had keys to resident apartments. A key was provided so that they could complete their job responsibilities that included changing the monitoring system recording tapes located in the Authority's Public Housing Offices. The Authority's legal counsel conducted the background investigations and did not find information that would preclude either party from employment. The Authority's

Executive Director believes the job responsibilities were incorrectly described. Housing authorities should not provide security in any manner. Therefore, the two individuals should have been classified as Courtesy Patrol personnel to report conduct to the policing agency of the county. This is the function the two men provided. The Authority's Executive Director believes the funds paid for their services were appropriate and eligible expenses. Unfortunately, the Director was unable to recreate the documentation to support their efforts since the previous administration did not maintain any records. As a result, the Authority's Executive Director was unable to monitor and evaluate the patrols for the audited period.

The Authority used Public Housing Drug Elimination Program funds to purchase a bus to provide supportive services to youths and their families. The opportunity to use this bus as originally intended was jeopardized because adequate documentation was not maintained and the Authority was unable to monitor and evaluate the transportation services provided.

### **OIG EVALUATION OF AUDITEE COMMENTS**

While the Housing Authority's income source is limited to Federal funding at this time, the Authority earns administrative fees from administering its Section 8 Project-Based Housing Assistance Payments as well as the Section 8 Tenant-Based Housing Assistance Payments. The administrative fees can be used to reimburse HUD. In addition, the Housing Authority could use any funds recovered by its insurance carrier as well as management fees it may earn in the future as the management agent for a multifamily project for which the Board of Commissioners is associated.

The actions planned by the Authority, if fully implemented, should improve its procedures and controls over the Public Housing Drug Elimination Program.

The Authority used Public Housing Drug Elimination Program funds to pay two, unarmed residents with criminal histories to perform security patrols of the Authority's Public Housing projects. The patrols started in November 2000. Office of Management and Budget Circular A-87 required the Authority to use sound management practices in the administration of Federal awards. The Notice of Funding Availability permitted the Authority to hire qualified residents as security guards. The two residents lacked any prior security patrol experience and the Authority did not provide any security training to the residents. Therefore, the residents were not qualified to provide security services. Furthermore, the Housing Authority lacked any documentation to show exactly what duties were performed because the Authority did not require the two residents to maintain activity reports. The Housing Authority did not provide supporting documentation to show the residents were terminated from the Authority and when.

Contrary to HUD's regulation, the Authority did not monitor and evaluate its Public Housing Drug Elimination Program activities to ensure that they achieved their intended objectives. HUD's regulation required the Authority to have a fully operational system for monitoring and evaluating Program funded activities. The intent of the security patrols was to reduce criminal activity in and around the Authority's projects. As previously mentioned, the Authority did not require the two residents to maintain activity reports in order to monitor and evaluate the effectiveness of the patrols. The Authority also used over \$24,000 in Drug Elimination Program

funds to purchase a bus and to provide supportive services to youths residing in the Authority's Public Housing units. The intent of the transportation services was to provide youths with access to activities, such as sporting events. Supportive services included counseling, tutoring, and field trips to museums. The Authority did not maintain documentation to show the number of youths that received the services. Without a system to monitor and evaluate the patrol and transportation services, HUD and the Housing Authority lack assurance that the services benefited the Authority's residents and the surrounding community.

### **RECOMMENDATIONS**

We recommend that HUD's Acting Director of Troubled Agency Recovery Center, Cleveland Field Office, assure that the Coshocton Metropolitan Housing Authority:

- 1A. Implements procedures and controls to follow Federal requirements regarding the administration of its Public Housing Drug Elimination Program and to ensure that Program funds are properly used.
- 1B. Reimburses HUD the \$15,284 in excessive Public Housing Drug Elimination Program funds that were not used for Program expenses.
- 1C. Does not use Federal funds in the future to pay resident security guards who have criminal histories and/or are not qualified to perform the security services.
- 1D. Reimburses its Public Housing Drug Elimination Program \$5,760 from non-Federal funds for the improper use of Grant funds to pay the two resident security guards. If the Authority used Grant funds to pay the guards after October 2, 2001, then the Authority should reimburse its Program from non-Federal funds for that amount.



## **MANAGEMENT CONTROLS**

Management controls include the plan of organization, methods, and procedures adopted by management to ensure that its goals are met. Management controls include the processes for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance.

We determined the following management controls were relevant to our audit objectives:

- Program Operations - Policies and procedures that management has implemented to reasonably ensure that a program meets its objectives.
- Validity and Reliability of Data - Policies and procedures that management has implemented to reasonably ensure that valid and reliable data are obtained, maintained, and fairly disclosed in reports.
- Compliance with Laws and Regulations - Policies and procedures that management has implemented to reasonably ensure that resource use is consistent with laws and regulations.
- Safeguarding Resources - Policies and procedures that management has implemented to reasonably ensure that resources are safeguarded against waste, loss, and misuse.

We assessed all of the relevant controls identified above during our audit of the Coshocton Metropolitan Housing Authority's Public Housing Drug Elimination Program.

It is a significant weakness if management controls do not provide reasonable assurance that the process for planning, organizing, directing, and controlling program operations will meet an organization's objectives.

Based upon our review, we believe the following items are significant weaknesses:

- Program Operations

The Authority's Public Housing Drug Elimination Program Grant was not operated according to Program requirements. Specifically, the Authority: (1) drew down \$15,284 of Program funds in excess of actual Program expenses; (2) used \$5,760 in Drug Elimination Program funds to pay two resident security guards who had criminal histories, had no previous experience providing security services, and did not receive any security services training; and (3) failed to monitor and evaluate the Program's activities to ensure that they achieved their intended objectives (see Finding).

- Validity and Reliability of Data

The Authority did not maintain data to monitor and evaluate its Public Housing Drug Elimination Program's activities to ensure that they achieved their intended objectives (see Finding).

- Compliance with Laws and Regulations

The Authority did not follow HUD's regulations and/or Office of Management and Budget Circular A-87 regarding: (1) the drawdown of funds in excess of expenditures for its Public Housing Drug Elimination Program; (2) spent Program funds to pay two resident security guards who had criminal histories, had no previous experience providing security services, and did not receive any security services training; and (3) did not monitor and evaluate the Program's activities to ensure that they achieved their intended objectives (see Finding)

- Safeguarding Resources

The Authority inappropriately: (1) drew down \$15,284 of Program funds in excess of actual Program expenses; and (2) used \$5,760 in Drug Elimination Program funds to pay two resident security guards who had criminal histories, had no previous experience providing security services, and did not receive any security services training (see Finding).

**FOLLOW-UP ON PRIOR AUDITS**

This is the first audit of the Coshocton Metropolitan Housing Authority's Public Housing Drug Elimination Program by HUD's Office of Inspector General. The latest Independent Auditor's Report for the Authority covered the period ending June 30, 2001. The Report contained no findings.

Appendix A

**SCHEDULE OF INELIGIBLE COSTS**

<u>Recommendation</u>	
<u>Number</u>	<u>Ineligible Costs 1/</u>
1B	\$15,284
1D	<u>5,760</u>
Total	<u>\$21,044</u>

1/ Ineligible costs are costs charged to a HUD-financed or HUD-insured program or activity that the auditor believes are not allowable by law, contract or Federal, State, or local policies or regulations.

Appendix B

**AUDITEE COMMENTS**



The Coshocton Metropolitan Housing Authority

February 11, 2003

Mr. Edward Kim  
Assistant Regional Inspector General for Audit  
U. S. Dept. of HUD-Office of Inspector General  
200 North High Street – Room 334  
Columbus, OH 43215

RE: AUDIT CASE NO. 2003-CH-100x  
AUDIT FINDING: PUBLIC HOUSING DRUG ELIMINATION PROGRAM  
FISCAL YEAR 1998

Dear Mr. Kim:

We are in receipt of the draft audit report issued January 27, 2003 and have reviewed the writing in great detail. We first would like to point out that our new administration as of August 27, 2001, have not withdrawn, used and/or promoted the 1998 Public Housing Drug Elimination Program.

With numerous issues to overcome, our administration chose to first work on occupancy, vacancy, and basic accounting procedures before we could begin to understand the complexity of your finding.

Our administration is presently undergoing an internal audit to redefine expenses of this grant. Our present findings would support that \$15,284.00 was drawn by the previous administration without eligible documentation. However, we would like to reserve the right to establish eligible expense documentation with our organized procedures. I would like to qualify that the statement of January 16, 2003 that these funds may be part of the money market account within Bank One. However, there are no separate identified depository accounts established for the sum of \$15,284.00.

Relative to the \$5,760.00 used for Resident Security, our administration upon review terminated the two individuals that had been hired for service. The termination came after careful review and it was decided that we did not want to further invest in a controversial dilemma. However, as the current Executive Director, I believe the residents hired provided adequate and proper service as designed by their employment. It



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should be understood that neither individual had keys to resident apartments. A key was provided to each individual so that they could complete their job responsibilities, which included the changing of the recording tapes in the monitoring system, which was, located in the PH offices. Our administration, upon advisement of the onsite personnel of the OIG office, had formal applications signed by both individuals so that correct background investigations could be requested. The Board of Commissioners' attorney, Paul R. Scherbel, Esq. conducted the background investigations and did not find information that would prevent either party from employment. The problem I see is that the individuals responsibilities were incorrectly titled. Housing Authorities and/or property management firms should not provide security in any manner. Therefore, the two individuals should have been classified as Courtesy Patrol personnel to report conduct to the policing agency of the county. This is the function the two men provided. Therefore, I believe as the current Executive Director, the funds paid should be appropriate and eligible expenses. Unfortunately, being that I was not employed at the time, I cannot recreate documentation that supports their efforts and therefore remain unable to monitor and evaluate the program during the period audited.

The drug elimination program for 1998 did purchase a bus to provide supportive services to youth and their families for the intent of providing transportation for activities to include counseling, tutoring and field trips for ongoing education to eliminate and/or reduce drug related activities as well as crime prevention. The opportunity to advance the ability or to strengthen the use of this van has been compromised because the current administration cannot validate the monitoring and documentation associated with this purchase. However, the original intent and renewed partnerships with CORC and Coshocton Behavioral Health will immediately present a monitoring system to show its value to the community as soon as funds are made available to this administration.

The reimbursement of requested funds from non-Federal funding is impossible. Coshocton Metropolitan Housing Authority presently only receives forms of Federal funding. We request a partnership with HUD officials to establish an alternative plan.

Our administration has been closely working with Rita Robinson, Jimmy Davis, Coshocton Jobs and Family Services and Coshocton Behavioral Health to revitalize the program intent and extend the funding for an additional years. Our administration has implemented procedures and controls to administer all U. S. Department of Housing and Urban Development funding.

We are hereby requesting additional time to make added response for the following reasons:

- 1) We have just been through the 2002 CPA audit.
- 2) The Troubled Authority Recovery Center is scheduled to be onsite February 24 through 28, 2003, and the third week of March 2003. Carolyn Cain, Team Leader advised they would not be reviewing PHDEP and TOP grant until the third week of March 2003.

Therefore, as we continue our internal auditing and additional support and/or comments from TARC we request you keep the draft finding open until we are able to make our final observations. Based upon the scheduling, I would expect our final response prior to April 30, 2003.

Respectfully,

A handwritten signature in cursive script, appearing to read "Gregory J. Darr".

Gregory J. Darr  
Executive Director

GJD/jn

**Appendix C**

The Honorable Susan Collins, Chairman, Committee on Government Affairs, 172 Russell Senate Office Building, United States Senate, Washington, DC 20510

The Honorable Joseph Lieberman, Ranking Member, Committee on Government Affairs, 706 Hart Senate Office Building, United States Senate, Washington, DC 20510

The Honorable Thomas M. Davis, III, Chairman, Committee on Government Reform, 2348 Rayburn Building, House of Representatives, Washington, DC 20515-4611

The Honorable Henry A. Waxman, Ranking Member, Committee on Government Reform, 2204 Rayburn Building, House of Representatives, Washington, DC 20515

Andy Cochran, Committee on Financial Services, 2129 Rayburn House Office Building, United States House of Representatives, Washington DC 20515

Clinton C. Jones, Senior Counsel, Committee on Financial Services, B303 Rayburn Building, United States House of Representatives, Washington DC 20515

Sharon Pinkerton, Senior Advisor, Subcommittee on Criminal Justice, Drug Policy & Human Resources, B373 Rayburn House Office Building, United States House of Representatives, Washington, DC 20515

W. Brent Hal, United States General Accounting Office, 441 G Street, NW, Washington, DC 20548

Steve Redburn, Chief of Housing Branch, Office of Management and Budget, 725 17<sup>th</sup> Street, NW, Room 9226, New Executive Office Building, Washington, DC 20503

Linda Halliday (52P), Department of Veterans Affairs, Office of Inspector General, 810 Vermont Avenue, NW, Washington, DC 20420

Kay Gibbs, Committee on Financial Services, 2129 Rayburn House Office Building, United States House of Representatives, Washington DC 20515

Gregory Darr, Executive Director of Coshocton Metropolitan Housing Authority

R. Dale Smith, Chairman of the Board of Commissioners for Coshocton Metropolitan Housing Authority